

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Expenditure Division

#### Notification

5/19/94-Fin (R&C) /P F (1)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows:-

In the Second Schedule appended to the said Act, after entry 106, the following entry shall be added, namely:-

"107 - Silk Fabrics".

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

*Yvonne Cunha*, Under Secretary (Fin. Exp.).

Panaji, 14th November, 2000.

#### Notification

5/19/94-Fin (R&C) /P F (2)

In exercise of the powers conferred by first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter

referred to as the "said Act"), the Government of Goa hereby amends the First Schedule appended to the said Act, as follows:-

In the First Schedule appended to the said Act, entry at serial number 43, reading as, 'Silk fabrics' shall be omitted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

*Yvonne Cunha*, Under Secretary (Fin. Exp.).

Panaji, 14th November, 2000.

#### Notification

5/7/2000-Fin (R&C) (5)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby specifies that, a tax shall be levied and collected under the said Act on entry of goods specified in column (2) of the Table below, into every local area, for consumption, use or sale therein, at the rates specified in the corresponding entries in column (3) of said Schedule.

TABLE

| Sr. No. | Description of the goods  | Rate of tax |
|---------|---|-------------|
| (1)     | (2)   | (3)         |
| 1.      | Bricks and tiles (all kinds) used for floor and walls   | 1%          |
| 2.      | Films(all kinds)including X-ray films.  | 1%          |
| 3.      | Photo albums  | 1%          |
| 4.      | Roofing, light and false roofing materials including cement and asbestos sheets, asphalt sheets, straw boards, hard and soft boards, plywood veneered boards and panels and laminated sheets. | 1%          |
| 5.      | Rubber, namely, that is to say:-  | 1%          |
|         | a. Rubber plates, sheets and strips un-hardened whether vulcanised or not and whether combined with any textile material or otherwise;  |             |
|         | b. Piping and tubing of un-hardened vulcanised rubber;  |             |
|         | c. Transmission, conveyor or elevator belts or belting of vulcanised rubber whether combined with any textile material or otherwise;  |             |
|         | d. Synthetic rubber including butadiene rubber and butyl rubber latex including pre-vulcanised synthetic rubber latex;  |             |
|         | e. Rubber articles, that is articles made wholly of rubber(other than those specified elsewhere).   |             |
| 6.      | Soft drink concentrate  | 5%          |
| 7.      | Cocoa, cocoa butter, cocoa liquor, cocoa beans, glucose in any form, vegetable fat.   | 5%          |

| (1) | (2)  | (3) |
|-----|--|-----|
| 8.  | Glass vials, glass ampoules, aluminium pouches, hard gelatine capsules, soft gelatine capsules, ROPP caps, plastic measuring cups, labels, BOPP tapes, nylon straps and metal clips used in packing. | 1%  |

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 14th November, 2000.

### Notification

5/7/2000-Fin (R&C) (6)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000)(hereinafter referred to as the "said Act") and in supersession of earlier Notification No.5/7/2000-Fin(R&C)(2) dated 30-8-2000, published in the Official Gazette (Extraordinary) Series I No.22 dated 31-8-2000, the Government of Goa hereby specifies that, with effect from the first day of September, 2000, the tax shall be levied and collected under the said Act on entry of goods specified in column (2) of the Table below, into every local area, for consumption, use or sale therein, at the rates specified in the corresponding entries in column (3) thereof.—

TABLE

| Serial No. | Description of the goods  | Rate of tax           |
|------------|---|-----------------------|
| (1)        | (2)   | (3)                   |
| (1)        | Air-conditioning plants, air-coolers and air-conditioners and parts thereof.  | Two paise in a rupee. |
| (2)        | Brass, bronze and copper articles including sheets, circles, rods, rounds, squares and flats made of brass, bronze and copper including ETP copper cathode. | Two paise in a rupee. |

| (1)  | (2)   | (3)                    | (1)  | (2)   | (3)                   |
|------|---|------------------------|------|---|-----------------------|
| (3)  | Bullion and specie and articles made of gold and silver   | Half paise in a rupee. |      | (iii) Metallic barbed wire, metallic wire mesh and metallic wire nettings.  |                       |
| (4)  | Cassettes tape recorders and players (audio and video) including audio and video cassettes.   | Two paise in a rupee.  | (15) | Industrial gas, such as oxygen, acetylene, nitrogen in any form and packaging.  | One paise in a rupee. |
| (5)  | Cement, cement products and water and weather proofing compounds.   | Two paise in a rupee.  | (16) | Laminated, impregnated or coated matting materials, such as, linoleum generally used for floor covering (other than floor tiles).   | Two paise in a rupee. |
| (6)  | Ammonia in any form.  | Half paise in a rupee. | (17) | Lifts, elevators escalators whether operated by electricity or hydraulic power.   | Two paise in a rupee. |
| (7)  | All chemicals except rubber chemicals and petroleum products but including bulk drugs.  | Half paise in a rupee. | (18) | Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.   | Two paise in a rupee. |
| (8)  | Dyes.   | Two paise in a rupee.  | (19) | Marble slabs and articles made therefrom.   | Two paise in a rupee. |
| (9)  | Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof.   | Two paise in a rupee.  | (20) | Motor Vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles.   | Ten paise in a rupee. |
| (10) | Fibreglass sheets and articles made of fiber glass.   | One paise in a rupee.  | (21) | Scrap of non-ferrous metal.   | Two paise in a rupee. |
| (11) | Fire works and colour matches.  | Two paise in a rupee.  | (22) | Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), tanners, primers and paint brushes.  | Two paise in a rupee. |
| (12) | Foamed rubber, plastic foam or any other synthetic foam articles such as, sheets, cushions, pillows, mattresses and the like.   | Two paise in a rupee.  | (23) | Paper (all kinds) including carbon paper, blotting paper, waterproof paper, PVC coated paper, ferropaper, ammonia paper, stencil paper but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane. | Two paise in a rupee. |
| (13) | Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof.  | Two paise in a rupee.  |      |   |                       |
| (14) | Hardware, that is to say:   | Two paise in a rupee.  |      |   |                       |
|      | (i) fittings of doors, windows and furniture (made of base metal and alloy thereof);  |                        |      |   |                       |
|      | (ii) bolts, nuts, rivets, screws of base metal or alloy thereof including bolt ends, screw studdings, self tapped screws, screw hooks, screw rings, wire nails, measuring tapes and scales; |                        |      |   |                       |

| (1)  | (2)   | (3)                   | (1)  | (2)  | (3)                              |
|------|---|-----------------------|------|--|----------------------------------|
| (24) | Packing materials namely:   | Two paise in a rupee. | (30) | Iron and Steel scrap.  | Two paise in a rupee.            |
|      | (i) fibre board cases, paper boxes, folding cartons, paper bags, carrier bags and cardboard boxes, corrugated board boxes.                                      |                       | (31) | Rubber and other tyres, tubes and flaps.   | Two paise in a rupee.            |
|      | (ii) Tin plate containers (cans, tins and boxes), tin sheets, aluminium foil, aluminium tubes, collapsible tubes, aluminium or steel drums, barrels and crates. |                       | (32) | Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron and steel.                               | Two paise in a rupee.            |
|      | (iii) Wooden boxes, crates, casks and containers.   |                       | (33) | Stones that is to say:   | Two paise in a rupee.            |
|      | (iv) Gunny bags, bardon (including batars), hessian cloth   |                       |      | (i) Granite stones; slabs and chips;   |                                  |
|      | (v) Glass bottles, jars and carboys.  |                       |      | (ii) Cuddapah stones and slabs;  |                                  |
|      | (vi) Laminated packing materials, such as bituminize paper and hessian based paper.   |                       |      | (iii) Shahabad stones and slabs.   |                                  |
| 25)  | Molasses.   | Two paise in a rupee. | 34)  | Coal with the meaning as it is attributed to the said item by section 14 of the Central Sales Tax Act, 1956, as amended from time to time. | Three paise in every ten rupees. |
| (26) | Petroleum products; that is to say:   |                       | (35) | Mineral Ore.   | Three paise in every ten rupees. |
|      | (i) petrol, diesel, furnace oil, lubricating oil, transformer oil, brake or clutch fluid, bitumen (asphalt), tar and others, aviation fuel and Naptha.          | Ten paise in a rupee. | (36) | Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYPROPYLENE, LLDPE, Nylons, Polyterences and polycarbonates.         | Three paise in every ten rupees. |
|      | (ii) crude oil, liquid petroleum gas (LPG) and kerosene.  | One paise in a rupee. | (37) | Welding Electrodes.  | Two paise in a rupee.            |
| (27) | Readymade garments including caps, neck ties and bows.  | Two paise in a rupee. | (38) | Rubber Chemical and Carbon black.  | One paisa in a rupee.            |
| (28) | Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof.                                   | Two paise in a rupee. | (39) | Polythenen bags, plastic woven sacks (HDPE & LDPE)   | One paisa in a rupee             |
| (29) | Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.   | Two paise in a rupee. |      |  |                                  |

By order and in the name of the Governor  
of Goa

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 14th November, 2000.